

**Illinois Department of Revenue
Regulations**

Title 86 Part 770 Section 770.150 Due Dates and Date Received
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**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 770
TELEFILE PROGRAM**

Section 770.150 Due Dates and Date Received

- a) The date that the telephone call is completed and a confirmation number is issued by the automated voice prompt system is the received date for the return to which the confirmation number relates. For example, if a telephone call is initiated on one date and completed on another date, the date that the telephone call is completed is the date of filing. The confirmation number must be received and the telephone call must be completed by 11:59 p.m. CST (adjusted for Daylight Savings Time) on that date for the return to be considered filed on that date.
- b) Returns that are filed through the use of TeleFile after the date that they are due will result in penalties for late filing as provided in 86 Ill. Adm. Code 700.300.
- c) If a return filing includes EFT debit payment information, the payment will be considered timely if all of the following conditions are met:
 - 1) The received date for the return in which the EFT debit payment is included is timely under subsection (a);
 - 2) The EFT debit payment date requested is no later than the due date or, if a payment date of the due date is unavailable, then no later than the next available business day after the due date; and
 - 3) A confirmation number for the EFT debit is received from the automated voice prompt system indicating that it was accepted in the same call as the return filing.
- d) Failure to receive a confirmation number for an EFT debit payment means that the debit was not accepted by the TeleFile system.

(Source: Amended at 30 Ill. Reg. 11596, effective June 26, 2006)